

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Wayne Township (5375)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$463,513	\$443,291	\$1,394,298	n/a	201%	215%
	11100 Regular Programs; Elementary	\$19,505,429	\$25,610,659	\$25,488,100	\$29,125,695	49%	14%	14%
	11200 Regular Programs; Middle/Junior High	\$9,584,988	\$7,487,729	\$7,006,619	\$9,008,556	-6%	20%	29%
	11300 Regular Programs; High School	\$7,000,411	\$13,345,134	\$13,344,107	\$15,518,918	122%	16%	16%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$330,354	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$110,118	\$843,628	n/a	n/a	> 500%
	11520 Vocational Education; Area School Participation	\$115,015	\$178,786	\$87,639	\$85,450	-26%	-52%	-2%
	11590 Other Vocational Education Programs	\$697,660	\$759,408	\$529,384	\$536,771	-23%	-29%	1%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,023	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$41,650	\$0	\$0	\$0	-100%	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$34,770	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$33,514	\$70,181	\$46,596	\$16,320	-51%	-77%	-65%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$53,706	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,996,974	\$4,231,289	\$4,502,618	\$5,296,247	77%	25%	18%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$679,406	\$709,129	\$587,256	n/a	-14%	-17%
	12310 Physical Impairment; Orthopedic Impairment	\$2,830,669	\$9,466,654	\$9,115,009	\$9,494,423	235%	0%	4%
	12350 Physical Impairment; Homebound	\$27,081	\$147,102	\$112,206	\$138,345	411%	-6%	23%
	12510 Culturally Different; Communication Disorders	\$0	\$565,673	\$491,482	\$785,750	n/a	39%	60%
	12520 Culturally Different; Compensatory	-\$108,046	\$71,251	\$77,508	\$87,169	n/a	22%	12%
	12710 Equal Opportunity At Risk	\$260,339	\$361,387	\$625,830	\$292,818	12%	-19%	-53%
	12810 Special Education Preschool	\$336,255	\$545,859	\$493,432	\$882,448	162%	62%	79%
	12900 Other Special Programs	\$187,686	\$1,360,094	\$896,162	\$543,316	189%	-60%	-39%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$272,103	\$419,021	\$363,694	\$411,090	51%	-2%	13%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$541,736	\$136,903	\$105,909	\$96,746	-82%	-29%	-9%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$11,564	\$41,493	\$57,862	\$33,160	187%	-20%	-43%
	14100 Summer School Programs; Elementary	\$0	\$344,857	\$419,756	\$162,452	n/a	-53%	-61%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$253,989	\$114,892	\$26,764	n/a	-89%	-77%
	14300 Summer School Programs; High School	\$44,699	\$283,520	\$216,342	\$62,046	39%	-78%	-71%
	16100 Remediation Testing	\$265,667	\$357,252	\$351,073	\$375,900	41%	5%	7%
	16200 Preventive Remediation	\$342,065	\$543,772	\$454,908	\$520,788	52%	-4%	14%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$220,275	\$261,365	\$211,021	\$177,209	-20%	-32%	-16%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$1,551,465	\$953,178	\$951,544	n/a	-39%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$1,894,448	\$1,555,685	\$1,333,307	n/a	-30%	-14%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$321,814	\$602,500	\$537,149	\$830,377	158%	38%	55%
	22220 Library/Media Services; School Library	\$182,452	\$215,743	\$289,117	\$199,856	10%	-7%	-31%
	22230 Library/Media Services; Audiovisual	\$29,400	\$18,536	\$23,034	\$18,792	-36%	1%	-18%
	22240 Library/Media Services; Educational Television	\$959	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,410	\$0	\$0	\$486,552	> 500%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$17,128	\$17,682	\$20,389	\$22,847	33%	29%	12%
	24100 Office of The Principal	\$2,547,777	\$4,089,070	\$4,383,451	\$5,341,718	110%	31%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$803,684	\$1,983,703	\$768,427	\$1,181,745	47%	-40%	54%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$13,382	\$3,030	-\$353,617	\$69,351	418%	> 500%	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$37,275	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$14	\$0	\$0	\$0	-100%	n/a	n/a
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$11,121	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$1,857,383	\$4,139,394	\$4,362,404	\$2,147,269	16%	-48%	-51%
Student Academic Achievement Total		\$51,018,928	\$82,501,866	\$78,913,904	\$89,519,374	75%	9%	13%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$1,015	\$0	\$600	n/a	-41%	n/a
	21220 Guidance Services; Counseling Services	\$1,062,174	\$1,508,869	\$1,372,683	\$1,398,133	32%	-7%	2%
	21240 Guidance Services; Information Services	\$1,150	\$0	\$0	\$84,744	> 500%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$6,878	\$348	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$482,860	\$627,192	\$608,064	\$699,830	45%	12%	15%
	21390 Health Services; Other Health Services	\$0	\$89,222	\$52,033	\$58,917	n/a	-34%	13%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Wayne Township (5375)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21420 Psychological Testing	\$367,356	\$647,254	\$573,459	\$525,358	43%	-19%	-8%
	22110 Improvement of Instruction; Service Area Direction	\$100,858	\$51,205	\$37,389	\$48,917	-51%	-4%	31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,194	\$557,569	\$463,756	\$750,311	> 500%	35%	62%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,262	\$587,628	\$610,620	\$626,575	> 500%	7%	3%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,307	\$153,631	\$0	\$5,285	-16%	-97%	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$899,590	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$26,381	\$38,326	\$40,068	\$35,067	33%	-9%	-12%
	23190 Board of Education; Other Governing Body Services	\$19,238	\$17,631	\$39,015	\$46,965	144%	166%	20%
	23210 Executive Administration; Office of The Superintendent	\$746,222	\$1,600,763	\$1,671,137	-\$9,216	-101%	-101%	-101%
	23220 Executive Administration; Community Relations	\$357,186	\$495,286	\$502,734	\$372,901	4%	-25%	-26%
	23290 Executive Administration; Other Executive Administration Services	\$447,686	\$623,687	\$693,641	-\$97,927	-122%	-116%	-114%
	24900 Other Support Services, School Administration	\$0	\$40,709	\$0	\$100,773	n/a	148%	n/a
	25750 Personnel Services; Health Services	\$998	\$201,419	\$1,170	\$3,287	229%	-98%	181%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,611,572	\$2,079,304	\$991,336	n/a	-38%	-52%
Student Instructional Support Total		\$3,677,749	\$8,853,327	\$8,745,074	\$6,541,448	78%	-26%	-25%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$317,983	\$295,741	\$369,344	\$409,639	29%	39%	11%
	25110 Fiscal Services; Office of The Business Manager	\$119,754	\$421,928	\$322,827	\$188,021	57%	-55%	-42%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$221,351	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$97,420	\$138,945	\$137,403	\$222,831	129%	60%	62%
	25160 Fiscal Services; Financial Accounting	\$344,840	\$230,187	\$254,097	\$284,028	-18%	23%	12%
	25180 Fiscal Services; Property Accounting	\$3,585	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$20,990	\$14,962	\$13,307	\$34,730	65%	132%	161%
	25195 Other Fiscal Services; Bank Account Service Charge	\$20,527	\$25,183	\$25,023	\$16,757	-18%	-33%	-33%
	25199 Other Fiscal Services; Other	\$6,144	\$250,239	\$466,989	\$383,804	> 500%	53%	-18%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	-\$33,372	\$25,126	\$6,805	\$15,860	n/a	-37%	133%
	25300 Printing, Publishing, and Duplicating Services	\$19,086	\$90,528	\$95,406	\$102,236	436%	13%	7%
	25400 Planning, Research, Development and Evaluation	\$42,482	\$35,012	\$48,553	\$54,581	28%	56%	12%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$269,126	\$1,039,841	\$1,185,310	\$1,220,371	353%	17%	3%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$96,239	\$83,087	\$92,760	\$138,655	44%	67%	49%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,253,039	\$8,514,330	\$9,035,848	\$10,370,414	97%	22%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,750	\$200,000	\$0	\$0	-100%	-100%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,536,070	\$3,018,867	\$4,246,476	\$4,434,407	189%	47%	4%
	26499 2007 Account Code - Other	\$1,290	\$866,968	\$2,417,414	\$567,653	> 500%	-35%	-77%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,019	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$228,693	\$425,445	\$445,549	\$501,538	119%	18%	13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,434	\$916,110	\$478,343	\$1,831,260	> 500%	100%	283%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$991	\$24,373	\$14,100	\$1,600	61%	-93%	-89%
	27010 Student Transportation; Service Area Direction	\$104,400	\$592,074	\$679,800	\$1,249,485	> 500%	111%	84%
	27100 Student Transportation; Vehicle Operation	\$2,041,898	\$3,844,708	\$3,804,636	\$4,510,524	121%	17%	19%
	27200 Student Transportation; Monitoring Services	\$12,686	\$6,423	\$4,241	\$7,857	-38%	22%	85%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$642,666	\$1,372,270	\$1,641,136	\$1,928,668	200%	41%	18%
	27400 Student Transportation; Purchase of School Buses	\$69,519	\$1,278,410	\$2,681,330	\$1,618,428	> 500%	27%	-40%
	27500 Student Transportation; Insurance on Buses	\$4,305	\$363,530	\$164,566	\$5,349	24%	-99%	-97%
	27900 Student Transportation; Other Student Transportation Services	\$53,063	\$73,862	\$90,618	\$87,818	65%	19%	-3%
	27910 Student Transportation; Bus Driver Training	\$6,234	\$7,253	\$3,884	\$13,343	114%	84%	244%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,475,287	\$2,176,052	\$2,225,991	\$2,642,317	79%	21%	19%
	31300 Food Services Operations; Food Delivery	\$18,834	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$1,609,357	\$3,231,226	\$3,171,938	\$3,442,309	114%	7%	9%
	31900 Other Food Services	\$337,055	\$321,841	\$311,756	\$521,955	55%	62%	67%
	33100 Community Service Operations; Direction of Community Services	\$122,069	\$157,730	\$151,293	\$190,722	56%	21%	26%
	33200 Community Recreation	\$21,830	\$48,896	\$43,794	\$18,198	-17%	-63%	-58%
	33400 Athletic Coaches	\$517,313	\$670,361	\$674,386	\$766,667	48%	14%	14%
	33940 Child Care Services	\$2,314	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$36,432	\$52,287	\$57,082	\$53,924	48%	3%	-6%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$487	\$180,837	\$338,090	\$133,261	> 500%	-26%	-61%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Wayne Township (5375)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans	-\$6,830,590	\$272,839	\$300,723	\$277,441	n/a	2%	-8%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$35	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$8,629,283	\$31,267,471	\$36,000,818	\$38,468,004	346%	23%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$617,893	-\$926,828	\$10,956,821	\$0	-100%	n/a	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$103,719	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,805,121	\$3,326,279	\$1,926,955	\$3,280,650	-14%	-1%	70%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$60,000	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$310,987	\$17,852,512	\$11,020,938	\$9,665,126	> 500%	-46%	-12%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$660	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$6,915,263	\$7,941,517	\$6,039,576	\$6,657,030	-4%	-16%	10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$94,848	\$748,245	\$198,841	\$160,103	69%	-79%	-19%
	51100 Debt Services; Principal on Debt; Bonds	\$1,900,000	\$3,528,011	\$1,885,000	\$1,940,000	2%	-45%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$294,327	\$808,779	\$1,401,442	\$1,346,301	357%	66%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$11,111,258	\$18,033,383	\$16,175,980	n/a	46%	-10%
	54200 2007 Account Code - Common School Fund	\$0	\$787,283	\$716,672	\$462,950	n/a	-41%	-35%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$462,820	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$45,038	\$40,895	\$0	n/a	-100%	-100%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$350	\$389	\$350	n/a	0%	-10%
Nonoperational Total		\$14,102,818	\$45,222,442	\$52,220,912	\$40,151,308	185%	-11%	-23%
prorated								
	26491 2007 Account Code - PERF	\$1,068,677	\$1,696,819	\$1,806,390	\$887,240	-17%	-48%	-51%
	26492 2007 Account Code - Social Security	\$4,269,814	\$6,417,921	\$6,298,503	\$2,939,124	-31%	-54%	-53%
	26494 2007 Account Code - Group Insurance	\$2,828,249	\$8,377,044	\$12,407,037	\$4,567,092	61%	-45%	-63%
	26496 2007 Account Code - Unemployment Compensation	\$24,750	\$68,216	\$94,970	\$59,013	138%	-13%	-38%
prorated Total		\$8,191,490	\$16,560,000	\$20,606,901	\$8,452,469	3%	-49%	-59%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$57,362,131	\$94,919,798	\$94,623,700	\$96,257,080	68%	1%	2%	67.0%	51.5%	48.2%	52.6%
Student Instructional Support	\$4,110,650	\$10,186,273	\$10,465,646	\$6,826,186	66%	-33%	-35%	4.8%	5.5%	5.3%	3.7%
Overhead and Operational	\$10,042,524	\$34,022,523	\$39,133,108	\$39,864,269	297%	17%	2%	11.7%	18.4%	19.9%	21.8%
Nonoperational	\$14,104,964	\$45,276,511	\$52,265,155	\$40,185,069	185%	-11%	-23%	16.5%	24.6%	26.6%	21.9%
Grand Total	\$85,620,268	\$184,405,106	\$196,487,609	\$183,132,602	114%	-1%	-7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	71.8%	57.0%	53.5%	56.3%